## REMARKS

This Response is submitted in reply to the non-final Office Action mailed on June 17, 2008. The Office Action rejected Claim 34 under 35 U.S.C. §112, first paragraph, rejected Claim 35 under 35 U.S.C. §112, second paragraph, and rejected Claims 32-35 under 35 U.S.C. §103. Claim 35 is amended herein. Claim 34 is cancelled without prejudice and disclaimer. No fee is due in connection with this Response. The Director is authorized to charge any fees that may be required, or to credit any overpayment to Deposit Account No. 02-1818. If such a withdrawal is made, please indicate the Attorney Docket No. 114260-14 on the account statement.

The Office Action rejected Claim 34 under 35 U.S.C. §112, first paragraph, as based on a disclosure which is non-enabling. In response, Applicant has cancelled Claim 34, thus rendering the 35 U.S.C. §112, first paragraph rejection of Claim 34 moot.

The Office Action rejected Claim 35 under 35 U.S.C. §112, second paragraph, for allegedly failing to particularly point out and distinctly claim the subject matter which Applicant regards as the invention. In particular, the Office Action states that "as the short fibers are comprised of a synthetic fiber and a natural fiber, it is unclear that the short fibers and the foamed material could have been made of the same material." (See, Office Action, pg. 2). Applicant respectfully points out that the claimed short fiber layer includes short fibers and natural fibers, and not the short fibers themselves. However, in the spirit of cooperation and to expedite prosecution, Applicant has amended Claim 35 to further clarify that: (a) the short fiber layer(s) is produced by carding and setting short fibers and natural fibers mixed with each other; and (b) that the foamed layer and short fibers are made from the same material. Accordingly, the short fiber layer includes short fibers (in addition to natural fibers), where the short fibers are made from the same material as the foamed layer (i.e., polypropylene, polyethylene, polyurethane, and expanded polystyrene), as recited in amended Claim 35. Accordingly, Applicant respectfully submits that the rejection has been overcome and requests withdrawal of the 35 U.S.C. §112, second paragraph rejection of Claim 35.

The Office Action rejects Claims 32-35 under 35 U.S.C. §103(a) as being unpatentable over U.S. Patent No. 4,357,386 to Luciano et al. ("Luciano") in view of U.S. Patent No. 5,093,967 to Frank ("Frank") and U.S. Patent No. 3,664,905 to Schuster ("Schuster"). As admitted in the Office Action, Luciano fails to disclose: (a) that the staple fibers are embedded in

the foam layer in the shape of a truss; (b) that the polyolefin fiber is a combination of polypropylene fiber and polyethylene fiber; and (c) that the papermaking felt is coated with a cement layer. (See, Office Action, pgs. 4 and 5).

With regard to the presently claimed element of interlacing the short fibers together with each other in the foamed layer through a needle punching process so that the short fibers are embedded in a shape of a truss in the foamed layer, the Office Action notes: "it appears that Luciano uses the same needle punching to penetrate the fibers into the foam layer as Applicant, therefore, it is not seen that the fibers could not have been embedded in the foam layer in a shape of a truss as set forth in the claims." (See, Office Action, pg. 4). However, referring to Fig. 3 and related description of Luciano, there is no disclosure or suggestion that the needle punching process could or should be operated in such a manner as to embed short fibers into a foamed layer in the shape of a truss. For example, the only description given in Luciano with regard to the needling process states that: "as the felt 12 moves beyond hopper 38, a nonwoven, fibrous batt of staple fibers is overlaid on the surface of deposited foam granules from a roll 46 ... the three layers, i.e., felt 12, granulated foam particles and non-woven fibrous batts are then passed through a needle loom 48 for needling and consolidation of the three separate layers so that they are integrated into a single papermakers felt." (See, Luciano, col. 4, line 62 to col. 5, line 1). Moreover, all of the figures in Luciano that show the post needling process fabric 10, show the fabric to have an unordered and random configuration of fibers 24. This is clearly shown in Figs. 2 and 5 of Luciano reproduced below.

Fig. 2 of Luciano

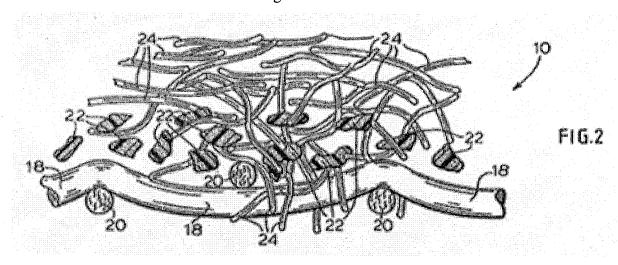
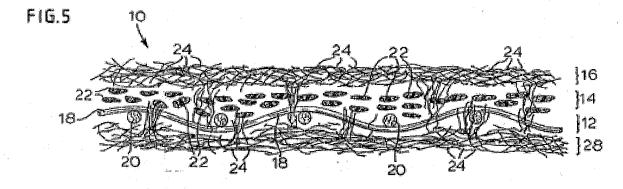


Fig. 5 of Luciano



Contrary to the Patent Office's assertion, there is no disclosure or suggestion in Luciano that the needling process should occur in manner that would result in short fibers being embedded into a foam layer in the shape of a truss. In contrast, Applicant points to one non-limiting example of the presently claimed invention as shown in Fig. 1 of the present application, where the fibers 6 are embedded into the foamed layer 3 in the shape of a truss. Also, the foam layer in Luciano is not in the shape of a sheet, but is composed of discreet particles, in contrast to the presently claimed invention. Moreover, Luciano relates to a papermaking felt, which differs from the technical field of the present application. Accordingly, in addition to the deficiencies of Luciano discussed above and as mentioned on pages 4 and 5 of the Office Action, Luciano also fails to disclose or suggest these feature of the presently claimed invention.

Moreover, Applicant respectfully disagree that the secondary Schuster reference discloses that layers are formed on both sides of the automobile interior material or construction sheet by

coating at least one material selected from the group consisting of plasters, cements, and ceramic pigments in a predetermined thickness, as recited in the present claims. In contrast, Schuster discloses rupturing a thin film of adhesive with one or more compressed air jets 56 such that the strong jets 56 of compressed air will rupture the adhesive and drive the resulting globules of adhesive into and under the surface of web 26 where they contact and adhere to points of contact of individual fibers. (See, Schuster, col. 4, lines 44-68). The adhesive penetrates 1 to 1.5 mm into the surface. (See, Schuster, col. 5, lines 1-2). This can also be seen in Figs. 7 and 8, where the individual globules of adhesive 64 are imbedded inside the web. Accordingly, Schuster fails to disclose layers formed on both sides of automobile interior material or construction sheet by coating at least one material selected from the group consisting of plasters, cements, and ceramic pigments in a predetermined thickness, as recited in the claims. The remaining Frank reference is merely relied on for the alleged disclosure of a non-woven layer including 60-80 wt% of polyethylene fiber and 20-40 wt% polypropylene fibers. Therefore, Frank fails to cure the deficiencies of Luciano and Schuster, even assuming that the references are properly combinable.

Accordingly, Applicant respectfully requests that the 35 U.S.C. §103(a) rejection of Claims 32, 33 and 35 in view of Luciano, Frank and Schuster be withdrawn.

For at least the foregoing reasons, Applicants respectfully submit that Claims 32, 33 and 35 are in condition for allowance and request withdrawal of the 35 U.S.C. §103(a) rejections.

An earnest endeavor has been made to place this application in condition for formal allowance and is courteously solicited. If the Examiner has any questions regarding this Response, the Applicant respectfully requests that the Examiner contact the undersigned.

Respectfully submitted,

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BY

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Dated: September 17, 2008